IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

SATURDAY, THE 1ST DECEMBER 2007 / 10TH AGRAHAYANA 1929

WP(C).No. 35202 of 2007(N)

PETITIONER:

V. DINESHAN,
MALABAR BUSINESS CORPORATION, 18/502 B,
SANKAR BUILDING, MM ALI ROAD, MOORYAD,KOZHIKODE,
PIN-673 002.

BY ADV. SRI.R.MURALIDHARAN (AROOR)

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER,
V CIRCLE, KOZHIKODE.

2. THE SALES TAX INSPECTOR,
SALES TAX CHECK POST, DEPARTMENT OF
COMMERCIAL TAXES, KARUKUTTY.

BY GOVERNMENT PLEADER SRI. TEK CHAND

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J

W.P.(C).35202/2007

Dated this the 1st day of December, 2007

JUDGMENT

The timber transported by the petitioner is under detention and Ext.P6 is the notice of detention. It is stated that the value declared was too low when compared to the value declared by other dealers and the market rate. On this basis, respondents have quantified the value and demanded the security from the petitioner. It is this notice that is under challenge.

2. Petitioner submits that the value declared by the petitioner is Rs.14,000/-. According to him, this is the market value. In fact the petitioner is trying to justify his valuation referring to the rates at which M/s Hindustan Newsprint Ltd., is procuring the same timber.

3. However the correctness of the declaration made by the petitioner is a matter which is to be considered by the adjudicating authorities in the course of adjudication.

4. At present, I am only concerned whether the detention has to be continued or not. Petitioner is admittedly a dealer having valid registration. Apart from the correctness of the valuation that is made by the petitioner, no other allegation is made in this matter. Taking into account the fact that the petitioner is a registered dealer, I direct the second respondent that the materials which are detained under Ext.P6 be released to the petitioner, pending adjudication, on the petitioner furnishing a bond without sureties.

ANTONY DOMINIC
Judge

mrcs